IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 13TH MARCH 2007 / 22ND PHALGUNA 1928

WP(C).No. 6405 of 2007(K)

PETITIONER:

M/S. WIPRO LIMITED,
N.A. 28 THATTANCHAVADY INDUSTRIAL ESTATE,
PONDICHERRY-605009, REPRESENTED BY ITS
OPERATIONS MANAGER, KERALA, MR.BHASURANGAN .K.

BY ADV. SRI.JOSEPH MARKOSE,
SRI.TERRY V.JAMES.

RESPONDENTS:
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1. **THE STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO THE MINISTER OF
   FINANCE, GOVERNMENT SECRETARIAT, TRIVANDRUM.

2. **THE COMMISSIONER OF COMMERCIAL TAXES,**
   TRIVANDRUM.

3. **COMMERCIAL TAX INSPECTOR,**
   COMMERCIAL TAX CHECK POST, VELANTHAVALAM.

4. **ASSISTANT COMMISSIONER (ASSMT.),**
   KVAT SPECIAL CIRCLE, ERNAKULAM.

5. **MANAPPURAM GENERAL FINANCE &**
   LEASING LTD., VALAPAD, THRISSUR.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.6405/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE PURCHASE ORDER DTD. 20/01/2007 FROM R.5. TO PETITIONER.

EXT.P.2: COPY OF THE INVOICES DTD. 12/02/07 ISSUED TO INDIAN OVERSEAS BANK.

EXT.P.3: COPY OF THE NOTICE DTD. 14/02/2007 ISSUED BY THE R.3. DETAINING GOODS.

EXT.P.4: COPY OF THE CIRCULAR NO. 51/2006 DTD. 19/12/2006 ISSUED BY THE R.2.

EXT.P.5: COPY OF THE ORDER DTD. 06/02/2007 OF THIS HONOURABLE COURT IN W.P. NO. 4160/2007.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR,J.

WP(C)NO.6405 OF 2007-K

Judgment

The point raised by the petitioner is covered in its favour by the Judgment of this Court in Writ Petition (C) No.4160/07 dated 19.02.2007. Accordingly, the Writ Petition is allowed. The bond executed by the petitioner shall be discharged.

13.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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